

## Itemized Deduction Worksheet for Idaho

Complete lines 1-4 *if you plan to itemize deductions*. If you're married and both work or either of you have multiple jobs, complete this worksheet for the highest-paying job.

1. Enter the estimated amount of your Tax Year 2025 itemized deductions.

Itemized deductions are: qualifying mortgage interest, charitable contributions, real estate taxes, medical expenses greater than 7.5% of your income. (See IRS Pub. 505.) Don't include state and local income taxes or general sales taxes .....

1	
2	
3	
4	

2. Enter your standard deduction amount for Tax Year 2025:

- \$15,000 if single or married filing separately
- \$22,500 if head of household
- \$30,000 if married filing jointly or qualifying surviving spouse with qualifying dependents.....

3. Subtract line 2 from line 1. If less than zero, enter "0" .....

4. Divide line 3 by \$3,868. Round down to the nearest whole dollar .....

Add the number on line 4 to the number of Idaho allowances you're claiming on line 1 of the Form ID W-4, *Employee's Withholding Allowance Certificate*.